

State of Alabama Department of Revenue

(www.revenue.alabama.gov) 50 North Ripley Street Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

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TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and purchasing tangible personal property for use, storage, or other consumption in the **City of Hartford**, Alabama, and its police jurisdiction (located in Geneva County).

On June 5, 2006, the governing body of the City of Hartford adopted Ordinance Number 05-15-06-1 increasing their use tax rates <u>effective August 1, 2006</u>. The use tax rates will be the same as the sales tax rates indicated below:

Sales & Use Tax Rates:

General Rate	3%
Admissions to places of amusement and entertainment	3%
Retail selling price of food for human consumption	
sold through vending machines	3%
Net difference paid for machines, machinery and	
equipment used in planting, cultivating, and	
harvesting farm products	1%
Machines and parts and attachments for machines	
used in manufacturing tangible personal property	1%
Net difference paid for all automotive vehicles,	
truck trailers, semi-trailers, and house trailers	1%

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the City of Hartford but within the police jurisdiction, the rates of sales and use taxes are one-half the rates shown above.

The Law requires that the City of Hartford sales and use taxes be collected, reported and remitted in the same manner as the state sales and use taxes. When you file and pay electronically, the City of Hartford sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html or through the telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 9481.

Please direct all questions regarding the City of Hartford sales and use taxes to this office.

Alabama Department of Revenue Sales, Use & Business Tax Division Post Office Box 327710 Montgomery, Alabama 36132-7710 (334) 242-1490 or (866) 576-6531